

2009 BOARD MTG DATES:

4/5/2009	7/13/2009
2/9/2009	8/20-21/2009 Annual Meeting
3/16/2009	9/14/2009
5/4/2009	10/5/2009
6/8/2009	11/16/2009
	12/7/2009

ARIZONA STATE BOARD OF ACCOUNTANCY

100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007

Phone: (602) 364-0804 Fax: (602) 364-0903

www.azaccountancy.gov

February 9, 2009 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the January 5, 2009 Board Meeting
- b. Approval of the Executive Session Minutes from the January 5, 2009 Board Meeting

4. Declaration of Conflicts of Interest

5. Consent Agenda (The Board may pull any of the following items off the consent agenda to take individual action.) Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda item 5 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Board discussion and legal action on the following items:

a. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants
(Meet the requirements of A.R.S. § 32-735):

2 Envision It LLC

Partner: Tracy Rish 13705-E

Theresa P. Weber CPA PLC

Partner: Theresa Patnoe Weber 6321-R

Kierland Accounting & Tax Services LLC

Partner: John T. Dallmus 10699-E

Sidell & Company PLLC

Partner: Mark T. Sidell 10150-E

Patricia M. Sidell 13119-R

b. Recommended for Registration of PC's for the following Applicants
(Meet the requirements of A.R.S. § 32-734):

Roger G. Morris CPA PC

Partner: Roger G. Morris 14341-E

J Brooks Wealth Advisors PC

Partner: Jeffrey I. Brooks 2084-E

Mesquite Venture Advisors PC

Partner: Craig Craner 5386-E

Source One Accounting & Tax Services PC

Partner: Mark O. Giles 10632-E

Crawford & Mancini PC

Partner: John L. Crawford 1013-E

David M. Mancini 3367-E

c. Recommended for Firm Name Change:

Addington & Associate PLLC

Addington & Associates PLLC 2336-L

Partner: Paul D. Addington 6132-E

Arizona Accounting & Bookkeeping Services

Nathaniel N. Snyder CPA 5962-S

Partner: Nathaniel N. Snyder 10008-E

Haymore & Gray PC

Haymore & Gray CPA's PC 826-C

Partner: Steven L. Haymore 6513-E

Carol Mulloy CPA PLLC

Carol A. Mulloy CPA PC 1235-C

Partner: Carol Mulloy 8508-R

Thomas T. Befort Ltd

Henges & Befort Ltd 169-C

Partner: Thomas T. Befort 1532-E

Pinto & Stewart PC

Anthony J. Pinto CPA PC 2415-C

Partner: F. Brent Stewart 1454-E

Lumbard & Associate PLLC

Lumbard & Associates PLLC 2499-L

Partner: Lisa B. Lumbard 8108-E

Pippen CPA LLC

Arizona CPA Services LLC 2707-L

Partner: Cathy J. Pippen 13804-E

d. Request for Firm Cancellation – Do not wish to renew:

KAWG & F PA 2620-C

Partner: Clemens W. Mueller 14266-R

Barry T Korenblitt CPA PC 2359-C

Partner: Barry T. Korenblitt 1120-E

AGENDA DETAIL

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- | | |
|--|--|
| Desert Crest Accounting PLLC 2862-L
Partner: Brian Sullivan 12881-R | Dodd & Jones CPA's PLLC 1003-L
Partner: John E Jones 5673-E |
| Paul R. Bjorklund CPA PC 1018-C
Partner: Paul R. Bjorklund 1869-E | Daggett, McConachie & Moore LLP 2643-B
Partner: Michael T. Daggett 2560-E |
| Larry F. Nolan CPA LLC 2666-L
Partner Larry F. Nolan 13053-R | Bailey Blum CPA's PLLC 2705-L
Partner: Camala C. Bailey 4308-E |
- e. Recommended for Cancellation of Certificate per registrant's request not to renew:
Paul David Wiggs 1063-R
Scott Herbert Benson 2928-R
Kelly P. Saxer 11920-E
Dean Yoe Clow 4526-R
- f. Recommended for Reissuance of Certificate because of Name Change:
Karen Adler (D. Miessner) 11626-E
Brandy L. Wilcoxson (Acquafredda) 11000-E
Stacie D. Cota (Childs) 10621-E
Brooke Michelle Kelderman (Westemeier) 13930-R
Dianne J. Nicholson (McCauley) 5197-E
Cynthia J. Wagner (Haines) 14869-R
- g. Recommended for Reactivation of Certificate from Inactive Status – A.R.S. 32-730(E):
Susan Caves Mulligan 4103-E
Timothy Charles Little 3592-E
Gretchen L. Scovill 7241-E
- h. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
- | | |
|------------------------|-----------------------|
| Matthew Brody | Kelly Chan |
| Rebecca Chitwood | Kristi Downing |
| Alyx Cohan | Robert J. Griffiths |
| Christopher J. Eippert | Lydia Ketcher |
| Jodi L. Gray | David J. Kravec |
| Darrell B. Jones | Don C. Larson |
| Sheila Khayami | Brian Charles McHugh |
| Octavio Loustaunau | Anoop Patel |
| Amber Nicole Price | Tait Rudd |
| Brandon L. Seiter | Jasjeet Singh |
| Mark Smith | Mark N. Tew |
| Holly K. Tullis | Matthew J. VanWallene |

- i. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:

Brian Beceiro – CA

Todd Christopher Landry – CA

Paul Mackmer – NY

- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Jamie Altman – Tennessee

Michael D. Blanton – Illinois

Michelle Boyer – Texas

Bronach Branan – Virginia

Paul Carlson - South Dakota

Mandy Kay French – Oklahoma

M. Teresa Clark – Illinois

Jacqueline Espinoza – California

David J. Fourie - New Jersey

Barbara A. Goetting – Virginia

Mark R. Hughes – Indiana

Andrea Williams James – Alabama

Lynda D. Kirstine – Iowa

Jingshu Kang – Iowa

Elizabeth Norma Mason – Nevada

Thomas W. McShane - N Dakota

Cheryl Ann Moose – Washington

Jessica May Moore – Idaho

Andy Ray – Texas

Sara B. Nance – Indiana

Draga Rozaci – Texas

Terry Rosato - New Mexico

Charles I. Walters – Kansas

Larry R. Schuneman – Kansas

Christine M. Spiehs - New Jersey

Martin Zuckerman – Wisconsin

- k. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:

Desylina Christensen – California

Winifred DeLaí Scott – California

- l. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Jessica Marie Barney

Francisco Javier Barrios, Jr.

Jennifer Lynn Binder

Mitchell Lee Bossert

Jack Allan Bott, Jr.

Beth Zimmerman Bradley

Steven N. Bridgman

Sviatlana I. Bruzzechesse

Shannon Kathleen Burke

Elaine Vivian Clarke

Shannon Wade Cozens

Joseph Kimball Creasy

Alan Cvetovac

Anthony Mykel DeArcos

Cynthia Ferguson Duncan

Eric Skyler Ensign

Darya Sun Davis Espinoza

Camille Alice Fosset

AGENDA DETAIL

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Billie Jean Fritsche	Viral Kamlesh Gosalia
Abaram B. Indekwe	Ashley Renee Jepsen
Rachana Jain	Scott Michael Levy
Kelly Stephen Kline	Difei Luo
Shawna Marie Luikart	Samantha Rita Manson
Sandra Marie Mandarino	Jennifer Rose McQuarrie
Rachael E.M.S. Martin	Brian J. Mooney
Jennifer Sue Mellor	Christopher B. Morris
Loran Margaret Moritz	Myrond Paul Muskett
Elaine Frances Morse	Jeremy Michael Pond
Matthew Orr Nielsen	Patricia Lee Reeder
Craig Daniel Younglove	Mario Peter Rozaci
Ryan Martin Rogers	Sanja Saracevic
Nathan Andrew Sanford	Teri Lynn Shakal
Briana L. Sensenig	Shuru Su
Dallas Richard Siler II	Chelsey Lynn Thompson
Xing yi Tan	Elizabeth Claire Trummell
Janelle Elizabeth Thunhorst	Adam W. Wright
Kalena Nata Tucker	

- m. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Fisher, Michael W., CPA PC 735-C	Metzger, Klawon & Fox PLC 1004-L
Peto & Company CPA's PLLC 2796-L	Pardo, Lawrence A., CPA PC 1134-C
Glebke, James D., CPA PC 499-C	Harrell, William V., CPA 4947-S
Goldberg, William A CPA PC 992-C	Rule Company PC 2121-C
Osinski, Edward M. CPA PC 2027-C	Frome Brooks & Company PLC 2787-L
Landon, James E CPA 4569-S	Andres, Barbara D CPA 4825-S

- n. Approval of Candidates who have passed the Uniform CPA Examination:

Daniel James Baker	James W. Barfield III
Cheri Linn Bennett	Colin Scott Bock
Paul John Brunoforte	Joshua Landon Chambers

Yanjun Chen	Laura Michelle Danker
Janelle Sue Dinsmore	Joseph Charles Dougoveto
Christina Economou	Christopher Blake Elliott
Tanya Jean Rice Eskue	Rosa Fagerstrom
Justin Thomas Feiereisel	Sharon Fixman Bricker
Adam S. Flath	Brandon Thomas Fleetwood
Eric David Freedman	Nicole Suzanne Friedrichs
Jeremy Todd Fry	Adam Edward Gates
John Edward Gaylord	Timothy Joseph Gilbride
Deanne M. Goben	Dina Marie Hackett
Michael J. Haugen	Kayleen L. Howard
Donna Jeanne Hubele	Robert Michael Humberstone
Valerie Jackson	Koren Jo
Joshua Tyler Jumper	Pam Jean Kemnitz
Harisimran Kaur Khalsa	Roger Charles Knudson
Taylor J. Kriner	Russell Wayne Kupfer
Kali Elaine Laden	Eric Peter Lahti
Ho Ting Alvin Lam	Steven Robert Larsen
Yu-Chun Lin	Jinglin Liu
Stephanie Marie Lopez	Elizabeth Laureen Makela
Heather Lynne Moore	Connie Jiron Mudd
Erin Elizabeth Mulvaney	Philip L. Murphy
Sharada Navalapakam Rajagopal	Craig Robert Neumann
Justin Joseph Nikolich	Jennifer Marie Nordstrom
Jeffery William Patterson	Rex A. Pope

Nicole L. Pudney	Scott Gregory Rane
Michael David Richtsmeier	Daniel Robert Roder
Charlene Joanna Ruiz	Marte Martin Ruiz
Ina Melissa Sanchez-Conde	Laura W. Sawaya
Brian Keith Sell	Stanley Louis Shaw
Mark B. Shelley	Renuka Ramakant Shembekar
Clayton Jarrett Sparks	Eric E. Spires
Suzanna Clare Standring	Kimberly Ann Stenseth
Michael Kenneth Strong	Marc Preston Taylor
Brandon Wayne Temple	Megan Rene Trout
Marinos Panayioti Tsikkouris	Lacy J.S. Van Hill
Elizabeth Ann Wirick	Kathleen Marie Wold
Kasey Taylor Woodard	Tingting Xu

6. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget Update
- b. Fee Increase
- c. Legislative
- d. Modernization
- e. Agency Operations

7. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Update on Presentation at the Arizona Society Certified Public Accountants

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 8 – 14 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

8. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2008.079
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- b. File No. 2009.006
The Tax Practice Committee recommended that the Board close the file.
- c. File No. 2009.019
The Tax Practice Committee recommended that the Board close the file.
- d. File No. 2009.024
The Tax Practice Committee recommended that the Board open an investigation file and offer a Decision and Order (By Consent).
- e. File No. 2009.032
The Accounting and Auditing Standards Committee recommended that the Board open an investigation file.

9. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2008.080
The Accounting and Auditing Standards Committee recommended that the Board offer a Decision and Order (By Consent).
- b. File No. 2008.091
The Accounting and Auditing Standards Committee recommended that the Board issue an Administrative Letter of Concern.
- c. File No. 2009.009
The Tax Practice Committee recommended that the Board close the file.

10. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

- a. File No. 2009.031
The Peer Review Committee recommended that the Board offer a Decision and Order (By Consent).
- b. File No. 2009.041
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- c. File No. 2009.042
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

11. Notice of Unlawful Use of the CPA Designation

Board to review response to notice that was received in the following matters:

- a. File No. 2009.043

12. Initial Analysis

- a. Board to review information received to determine whether to open a notice of unlawful use of the CPA designation file.

13. Assistant Attorney General's Report

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: 2006.021; 2007.107B; 2008.015; 2008.056 and 2008.080; 2008.091; 2009.004, 2009.008, 2009.010, 2009.012, and 2009.030; 2009.011; 2009.024; 2009.031; 2009.037; 2009.041; 2009.042; Donald F. Coats, Jr. and Gina Foroughi.

14. Review Complaint Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 15 and 16 pursuant to A.R.S. § 38-431.03(A)(2)(3) & (4) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; legal advice and/or settlement discussion.

15. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

16. Items for Board Review, Discussion and Legal Action

a. Recommended Decision of Administrative Law Judge

Board to accept, reject or modify the recommended decision

- i. File No. 2008.075; Eddows, Densie
- ii. File Nos. 2009.018 and 2009.025; Brown, Heidi R. and Brown, Heidi, CPA, PC

b. Review Court of Appeals Mandate and Supreme Court Petition

The Board will review and discuss the Mandate from the Court of Appeals and may vote to take further action in compliance with the terms of the Mandate:

- i. File Nos. 2003.067, 2003.076 and 2005.035; Morici, Joseph J., CPA, Morici, Joseph J., CPA and Morici, Joseph

c. Board to Review Compliance or Non-Compliance with Decision & Orders (By Consent)

Board to determine status of compliance with Order and may take action if found to be non-compliant.

- i. File No. 2007.107B; Dusseau, Ken, PC
- ii. File No. 2008.015; Pappas, L. Sam, P.C.
- iii. File No. 2008.056; Seyfert, John
- iv. File Nos. 2009.004; 2009.008, 2009.010, 2009.012, and 2009.030; Wise, Danny

- d. Response / Non-response to Offered Decision and Order (By Consent)
Update on status of offered Decision & Order (By Consent), review and consideration of any response/counteroffer or failure to respond. The Board may vote to take further action on the following:
 - i. File No. 2006.021; KPMG
- e. Termination of Decision & Order (By Consent)
Board to determine if the requirements of Decision & Order (By Consent) have been met.
 - i. File No. 2008.089; Pardo, Lawrence A., CPA, PC
- f. Request to Terminate Suspension and Reinstate to Probation Status
Board to determine if the requirements of Decision & Order (By Consent) have been met.
 - i. File No. 2007.107B; Dusseau, Ken, PC
- g. Registrant Request for an Extension to Complete CPE Requirement of Order
 - i. File No. 2007.117; Conrad, Phyllis
- h. Settlement Offer
Board to review and consider proposed settlement offer. Board may vote to accept offer. The Board may vote to take further action on the following:
 - i. File No. 2009.037; Lopez, Elizabeth A.
- i. Issues from and regarding the American Institute of Certified Public Accountants (AICPA)
Board to review documents and correspondence from AICPA, receive an update from Board staff, and may take action on the following:
 - i. Dialogue with Suzanne U. Jolicoeur, Manager, State Regulation & Legislation, AICPA
- j. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)
 - i. Annual invitation to David Costello to attend a future Board meeting to discuss Board & NASBA matters.
- k. Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721
Donald F. Coats, Jr.
Gina Foroughi
Tylan M. Miller
Daxing Yu
- l. Application for the Uniform CPA Exam, Denial by Certification Committee - A.R.S. § 32-723
Cynthia May Irby

- m. Application for Certification by Reciprocity/Substantial Equivalency, Deferral/Denial by Certification Committee - A.R.S. § 32-726
John O. Metzger – Michigan
Eric M. Sholberg – Idaho
 - n. Board Consideration of Professional Fitness Issue
Robert S. Newton 12678-E
 - o. Request for a NTS Extension
Nathan A. Stuetgen
 - p. Request for Reinstatement
Christopher Mark Havell 10974-E
Susan Carroll Folts 7468-R
 - q. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)
Julie L. Wagner 10332-R
 - r. Request for Inactive Status – A.R.S. § 32-730
Denise Cossey 10764-E
Patricia K. Grimes 12084-E
Janette Katterman 9481-E
Kathleen D. Vishner 9649-R
Katharine Wallin Halpin 9110-R
 - s. Board Consideration of Registrant Complaint Letter Regarding New CPE Requirement
Marcia Curtis 6295-E
 - t. Public Records Request
- 17. **Summary of Current Events**
 - 18. **Discussion of Items to be placed on future meeting agenda**
 - 19. **Adjournment**